

Exhibit A

IN PROCESS APPRAISAL SUMMARY

231 TURNPIKE RD
WESTBOROUGH, MA 01581

OWNERSHIP

WESTBOROUGH SPE LLC
C/O BABCOCK & BROWN ADMIN SVCS
TWO HARRISON ST
SAN FRANCISCO, CA 94105-0000

PREVIOUS ASSESSMENTS

Occ	X	Type
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PREVIOUS OWNER

CAREY LESLIE S., TRUSTEE
-0000

SALES INFORMATION

NARRATIVE DESCRIPTION

This parcel contains 392,040 SF of land mainly classified as THEATER with a THEATER building built about 1997, having primarily BRICK VENEER Exterior and 47,872 Square Feet, with 1 Commercial Unit, 6 Half Baths.

PROPERTY FACTORS

Item	Code	%
Dis 1	D	
Dis 2		
Dis 3		
Zone 1	BUS	100
Zone 2		
Zone 3		
Util 1		
Util 2		
Util 3		
Census		
F. Haz		
Topo		
Street		
Traffic		
Exmpt		
HX		

INCOME APPROACH

[illegible]

LAND SECTION (364)

[illegible]

Disclaimer: This Information is believed to be correct but is subject to change and is not guaranteed

LEGAL DESCRIPTION

[illegible]

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bid Value	Yard Items	Land Size	Land Val	Total Appr	Assessed
2018	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800 CP
2017	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800 VE
2016	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800
2015	FV	364	4,753,900	238,600	29,336	3,757,500	8,750,000	8,750,000
2014	FV	364	4,753,900	238,600	29,336	3,757,500	8,750,000	8,750,000 cpr

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	Notes
CAREY LESLIE S., TRUSTEE	19369-75		11/21/1997	9,151,449	No		C
LANE	16210-372		04/15/1994	375,000	No		I

BUILDING PERMITS ACTIVITIES

Date	Number	Desc	Amount	Closed	Status	Fed. ID	Notes	Last Visit
11/27/2017	CG-2017-00177	DEMOLITION	0		O		DEMOLISH SIGN LE	12/
11/07/2017	CG-2017-00168	DEMOLITION	0		O		REMOVAL OF ALL T	
03/21/2013	134-2013	MANUAL	119,800		C		REPAIR 2 EGRESS	
10/21/2003	470/2003	SIGN	10,000	05/13/2004	C			02/13/2004
07/21/1995	314/95	MANUAL	2,880,000	05/17/2000	C		CINEMA	

11/07/2017	CG-2017-00168	DEMOLITION	0	0	REMOVAL OF ALL T
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DATE	DESCRIPTION	AMOUNT	C	REPAIR 2 EGRESSE	REMOVAL OF REL
03/21/2013	134-2013	MANUAL	119,800	05/13/2004	
10/21/2013	470/2003	SIGN	10,000		02/13/2004
07/21/1995	314/95	MANUAL	2,880,000	05/17/2000	CINEMA

C. Adj	GRM/Inc Val
	9 264 800

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Spec L.V.	Juris	L.Ft.	Assessed	Notes	Desc	Exhibit
0		1	3,724,400			
0		1	229,100			

[illegible]

Exterior Information

Type	81 - THEATER
Story Height	2
(Liv) Units	0 Tot 1
Found	1 - CONCRETE
Frame	2 - STEEL
P. Wall	8 - BRICK VENTR
Sec Wall	21 - CONC BLOC 50
Roof Str	4 - FLAT
Roof Cvr	4 - TAR+GRAVEL
Color	
View	
Shape	
Bld Name	

General Information

Grade	CA - COMM V GOOD	
Year Blt	1997	Eff Yr
Alt LUC		
Juris		
Con Mod		

Interior Information

Avg Ht / FI		
P. Int Wall	1 - DRYWALL	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	4 - CARPET	
Sec Floor		
Bmt Floors		
Sub Floors		
Bmt Garage	0	
Electric	3 - TYPICAL	
Insulation	2 - TYPICAL	
Int Vs Ext	S	
Heat Fuel	2 - GAS	
Heat	1 - FORCED H/A	
# Heat Sys	1	
Heated %	100	AC % 100
Sol HW %		Ctrl Vac %
Com Wall %		Sprink % 100

Special Features / Yard Items

[illegible]

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Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Bath Features

Full Bath	0	Ring	A - AVERAGE
Add Full	0	Ring	
3/4 Bath	0	Ring	
Add. 3/4	0	Ring	
1/2 Bath	6	Ring	
Add. 1/2	0	Ring	
Other Fix	0	Ring	

Other Features

	2	Rtng	A - AVERAGE
Kitchens	0	Rtng	
Add K'it.	0	Rtng	
Fireplaces	0	Rtng	
WS Flues	0	Rtng	

Depreciation

Phys Con	GD - Good	14
Functional		
Economic		
Special		
Override		
Total		14%

Comparable Sales

Rtng	Parcel ID	Type	Sale Date	Price
Avg Rtng			Ind Val	

Comments

486-1997 5-97 STEEL + EXT WA

Res Breakdown

[illegible]

Calc Ladder

Base Rate	85.00	Depr	802,329
Size Adj	0.82507	Depr'd Total	4,928,595
Con Adj	0.99960	Juris Ft.	1,0000
Adj Prc	\$70.10	Spec. Features	\$0
Grade Ft.	1.65200	Lump Sum	
Other Feat	\$151,330	Final Total	\$4,928,600
NBH Mod	1,0000	Override Val	
NBC Infl	1,0000	Assmnt Ft.	
LUC Ft.	1,0000	Assessed Val	\$4,928,600
Adj Tot ^(RCN)	5,730,924	Total \$/SF	\$102.95
Depr %	14%	Undepr \$/SF	115.80520

Sub Areas

[illegible]

Alt Areas

[illegible]

Image



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WESTBOROUGH SPE LLC
C/O BABCOCK & BROWN ADMIN SVCS
TWO HARRISON ST
SAN FRANCISCO, CA 94105-0000

PREVIOUS ASSESSMENTS

Occ	X	Type
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PREVIOUS OWNER

CAREY LESLIE S., TRUSTEE
-0000

SALES INFORMATION

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Dis 1	D	
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Dis 3		
Zone 1	BUS	100
Zone 2		
Zone 3		
Util 1		
Util 2		
Util 3		
Census		
F. Haz		
Topo		
Street		
Traffic		
Exmpt		
HX		

INCOME APPROACH

[illegible]

LAND SECTION (364)

[illegible]

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Town of Westborough

231 TURNPIKE RD
Building Location

32-48-0
Parcel III

0.07

48 BIK

IN PROCESS APPRAISAL SUMMARY

IN PROCESS APPRAISAL SUMMARY				Yard Items	Land Size	Land Val	Total Val
Use Code	Building Val						
364	887 700			201 000	20 34	4 110 500	5 230 100

LEGAL DESCRIPTION

[illegible]

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bid Value	Yard Items	Land Size	Land Val	Total Appr	Assessed No
2019	FV	364	887,700	201,900	29,336	4,149,500	5,239,100	5,239,100 CP
2018	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800 CP
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2016	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800
2015	FV	364	4,753,900	238,600	29,336	3,757,500	8,750,000	8,750,000

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LANE	16210-372		04/15/1994	375,000	No		I

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Fed. ID	Notes	Last Visit
11/27/2017	CG-2017-00177	DEMOLITION	0	02/08/2018	C		DEMOLISH SIGN LE	12/
11/07/2017	CG-2017-00168	DEMOLITION	0	02/08/2018	C		REMOVAL OF ALL T	
03/21/2013	134-2013	MANUAL	119,800		C		REPAIR 2 EGRESS	
10/21/2003	470/2003	SIGN	10,000	05/13/2004	C			02/13/2004
07/21/1995	314/95	MANUAL	2,860,000	05/17/2000	C		CINEMA	

ACTIVITIES

Date	Result	By
12/12/2012	2	JON STEINBER

PROPERTY FACTORS

INCOME APPROACH																		
Item	Code	%	Bld	Alt Type - Desc	L. Area / # Units	Rent/Unit	Gross Inc	Vacancy	%	Expenses	Type	%	Reserves	NOI	Aft Net	C. Rate	C. Adj	GRM/Inc Val
Dis 1	D		1	THE - THEATRE	47,872	11.40	545,741	109,148	20	43,659		10	0			7.5		5,239,101
Dis 2																		
Dis 3																		
Zone 1	BUS	100																
Zone 2																		
Zone 3																		
Util 1																		
Util 2																		
Util 3																		
Census																		
F. Haz																		
Topo																		
Street																		
Traffic																		
Exempt																		
HX																		
			Building Totals			47,872	545,741	109,148		43,659			0					5,239,101
			Other Inc	0	Rate Adj	Vac Adj	Exp Adj	0.20	Surp	0	Deduc		0	C/I Ratio	1.05	Val/SF		109,410
			Parcel Totals			47,872	545,741	109,148		43,659			0					5,239,101
			Other Inc	0	Rate Adj	Vac Adj	Exp Adj	0.20	Surp	0	Deduc		0	C/I Ratio	1.05	Val/SF		109,410

LAND SECTION (364)

[illegible]

Property: 3883 | Bld: 5425 | Seq: 1 | Year: 2019 | Data As Of Date: 08/29/2024 | User: jons | DB: Assess50

IN PROCESS APPRAISAL SUMMARY

OWNERSHIP

WESTBOROUGH SPE LLC
C/O BABCOCK & BROWN ADMIN SVCS
TWO HARRISON ST
SAN FRANCISCO, CA 94105-0000

PREVIOUS OWNER

CAREY LESLIE S., TRUSTEE
-0000

NARRATIVE DESCRIPTION

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PROPERTY FACTORS

Item	Code	%
Dis 1	D	
Dis 2		
Dis 3		
Zone 1	BA	100
Zone 2		
Zone 3		
Util 1		
Util 2		
Util 3		
Census		
F. Haz		
Topo		
Street		
Traffic		
Exmpt		
HX		

INCOME APPROACH

[illegible]

LAND SECTION (364)

[illegible]

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Town of Westborough

Total Card	Total Parcel
5,239,100 /	5,239,100
5,239,100 /	5,239,100
0 /	0
5,239,100 /	5,239,100

LEGAL DESCRIPTION

	Lot Size
	Total Land
	Land Unit Type

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bid Value	Yard Items	Land Size	Land Val	Total Acpr	Assessed Notes	Date
2020	FV	364	887,700	201,900	29,336	4,149,500	5,239,100	5,239,100 YEAR END ROLL	12/05/2019
2019	FV	364	887,700	201,900	29,336	4,149,500	5,239,100	5,239,100 CPRO BILLING	12/04/2018
2018	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800 CPRO billing	12/04/2017
2017	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800 YEAR END	11/28/2016
2016	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800	11/17/2015

SALES INFORMATION

[illegible]

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Fed. ID	Notes	Last Visit	Date	Result	By
11/27/2017	CG-2017-00177	DEMOLITION	0	02/08/2018	C		DEMOLISH SIGN LE		12/12/2012	2	JON STEINBER
11/07/2017	CG-2017-00168	DEMOLITION	0	02/08/2018	C		REMOVAL OF ALL T				
03/21/2013	134-2013	MANUAL	119,800		C		REPAIR 2 EGRESSE				
10/21/2003	470/2003	SIGN	10,000	05/13/2004	C			02/13/2004			
07/21/1995	314/95	MANUAL	2,880,000	05/77/2000	C		CINEMA				

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[illegible]

Desc Exhibit

	Air/LUC	%	Spec L.V.	Juris	L.Ft
1			0	1	
2			0	1	
3					
4					
5					
Tot			0		Tot



Patriot
PROPERTIES INC.

Case 23-40709

Doc 323-1

Filed 09/11/24

Entered 09/11/24 07:59:35

Desc Exhibit

[illegible]

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bid Value	Yard Items	Land Size	Land Val	Total Appri	Assessed Notes	Date
2022	FV	364	1,060,200	231,000	29,336	703,700	1,994,900	1,994,900	05/18/2022
2021	FV	364	1,060,200	231,000	29,336	1,330,900	2,622,100	2,622,100 CPRO BILLING	12/03/2020
2020	FV	364	887,700	201,900	29,336	4,149,500	5,239,100	5,239,100 YEAR END ROLL	12/05/2019
2019	FV	364	887,700	201,900	29,336	4,149,500	5,239,100	5,239,100 CPRO BILLING	12/04/2018
2018	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800 CPRO billing	12/04/2017
2017	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800 YEAR END	11/28/2016
2016	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800	11/17/2015
2015	FV	364	4,753,900	238,600	29,336	3,757,500	8,750,000	8,750,000	11/19/2014
2014	FV	364	4,753,900	238,600	29,336	3,757,500	8,750,000	8,750,000 cpro	11/21/2013
2013	FV	364	5,935,700	157,700	29,336	3,757,500	9,850,900	9,850,900 Year End Roll	12/17/2012

SALES INFORMATION

[illegible]

BUILDING PERMITS

[illegible]

LAND SECTION (364)

[illegible]

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Property:	3883	Bld:	5425	Seq:	1	Year:	2022	Data As Of Date:	08/29/2024	User:	jons	DB:	Asses50
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WESTBOROUGH SPE LLC C/O BABCOCK & BROWN ADMIN SVCS, 2 -6TH FLOOR TWO HARRISON ST SAN FRANCISCO, CA 94105-0000	Occ	X	Type
PREVIOUS OWNER CAREY LESLIE S., TRUSTEE -0000			

NARRATIVE DESCRIPTION

This parcel contains 29 AC of land mainly classified as THEATER with a THEATER building built about 1997, having primarily BRICK VERN Exterior and 47,872 Square Feet, with 1 Commercial Unit, 6 Half Baths.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt
IE	PENALTY	250.00	
IE	PENALTY	250.00	
IE	PENALTY	250.00	

PROPERTY FACTORS

Item Code	Item	Code	%
Util 1	Dis 1 D		
Util 2	Dis 2		
Util 3	Dis 3		
Census	Zone 1 BA		100
F. Haz	Zone 2		
Topo	Zone 3		
Street	HX		
Traffic			
Exempt			

LAND SECTION (364)

[illegible]



Patriot
PROPERTIES INC.

Occ	X	Type
PREVIOUS OWNER		
WESTBOROUGH SPE LLC		
C/O BABCOCK & BROWN ADMIN SVCS, 2 - 6TH FLOOR		
TWO HARRISON ST		
SAN FRANCISCO, CA 94105-0000		
Doc 323-1		
Abstract		
05/18/2022		
12/03/2020		
12/05/2019		
12/04/2018		
12/04/2017		
11/28/2016		
12/12/2012		
11/17/2015		
11/19/2014		
11/21/2013		
8/29/2024		
10/14/2024		

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Apr	Assessed	Notes	Date
2023	FV	364	1,060,200	318,100	29,336	703,700	2,082,000	2,082,000		05/31/2023
2022	FV	364	1,060,200	231,000	29,336	703,700	1,994,900	1,994,900		05/18/2022
2021	FV	364	1,060,200	231,000	29,336	1,330,900	2,622,100	2,622,100	CPRO BILLING	12/03/2020
2020	FV	364	887,700	201,900	29,336	4,149,500	5,239,100	5,239,100	YEAR END ROLL	12/05/2019
2019	FV	364	887,700	201,900	29,336	4,149,500	5,239,100	5,239,100	CPRO BILLING	12/04/2018
2018	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800	CPRO billing	12/04/2017
2017	FV	364	5,109,400	201,900	29,336	3,953,500	9,264,800	9,264,800	YEAR END	11/28/2016
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2015	FV	364	4,753,900	238,600	29,336	3,757,500	8,750,000	8,750,000		11/19/2014
2014	FV	364	4,753,900	238,600	29,336	3,757,500	8,750,000	8,750,000	cpno	11/21/2013

SALES INFORMATION

[illegible]

BUILDING PERMITS

[illegible]

LAND SECTION (364)

LUC	LUC Desc	Air %	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Pric	Adj Pric	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	All 2 LUC	%	Spec L.V.	Juris	L. Ft.	Assessed Notes
364	THEATER		1	174,240		SF	SITE	1	Q10		2.4	CV	1		R	-60	E	-40			418,200			0		1	418,200
364	THEATER		1	25,336		AC	EXCESS	1	Q30,000	11,268.55		CV	1		S	-50					285,500			0		1	285,500
Total AC/HA				29.34		Total SF/SM		1,277,876.16		Parcel LUC364 - THEATER					P. NBC Desc	COMM VG					Total				0	Tot	703,700

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IE	PENALTY	250.00	
IE	PENALTY	250.00	

PROPERTY FACTORS

Item Code	Item	Code	%
Util 1	Dis 1	D	
Util 2	Dis 2		
Util 3	Dis 3		
Census	Zone 1	BA	100
F. Haz	Zone 2		
Topo	Zone 3		
Street	HX		
Traffic			
Exempt			

LAND SECTION (364)

[illegible]

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Town of Westborough

Building Location231 TURNPIKE RD

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
364	1,060,200	318,100	29.34	703,700	2,082,000
Building Total	1,060,200	318,100	29.34	703,700	2,082,000
Parcel Total	1,060,200	318,100	29.34	703,700	2,082,000
Source	0 - Mkt Ad Cost	Tot Val SF/Bld	43.49	Tot Val SF/Prcl	43.49

PREVIOUS ASSESSMENTS

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2015	FV	364	4,753,900	238,600	29,336	3,757,500	8,750,000	8,750,000		11/19/2014
2014	FV	364	4,753,900	238,600	29,336	3,757,500	8,750,000	8,750,000	cpno	11/21/2013

SALES INFORMATION

[illegible]

ACTIVITIES

[illegible]

Exhibit	Desc Exhibit	Exhibit	Desc Exhibit	Exhibit	Desc Exhibit
1	1	2	2	3	3
4	4	5	5	6	6
7	7	8	8	9	9
10	10	11	11	12	12
13	13	14	14	15	15
16	16	17	17	18	18
19	19	20	20	21	21
22	22	23	23	24	24
25	25	26	26	27	27
28	28	29	29	30	30
31	31	32	32	33	33
34	34	35	35	36	36
37	37	38	38	39	39
40	40	41	41	42	42
43	43	44	44	45	45
46	46	47	47	48	48
49	49	50	50	51	51
52	52	53	53	54	54
55	55	56	56	57	57
58	58	59	59	60	60
61	61	62	62	63	63
64	64	65	65	66	66
67	67	68	68	69	69
70	70	71	71	72	72
73	73	74	74	75	75
76	76	77	77	78	78
79	79	80	80	81	81
82	82	83	83	84	84
85	85	86	86	87	87
88	88	89	89	90	90
91	91	92	92	93	93
94	94	95	95	96	96
97	97	98	98	99	99
100	100	101	101	102	102
103	103	104	104	105	105
106	106	107	107	108	108
109	109	110	110	111	111
112	112	113	113	114	114
115	115	116	116	117	117
118	118	119	119	120	120
121	121	122	122	123	123
124	124	125	125	126	126
127	127	128	128	129	129
130	130	131	131	132	132
133	133	134	134	135	135
136	136	137	137	138	138
139	139	140	140	141	141
142	142	143	143	144	144
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199	199	200	200	201	201
202	202	203	203	204	204
205	205	206	206	207	207
208	208	209			

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Property: 3883 | Bld: 5425 | Seq: 1 | Year: 2023 | Data As Of Date: 08/29/2024 | User: jons | DB: Assess50



Patriot
PROPERTIES INC.

Occ	X	Type
PREVIOUS OWNER		
WESTBOROUGH SPE LLC		
C/O BABCOCK & BROWN ADMIN SVCS, 2 - 6TH FLOOR		
TWO HARRISON ST		
SAN FRANCISCO, CA 94105-0000		
Doc 323-1		
Abstract		
05/31/2023		
2,082,000		
2,082,000		
1,994,900		
05/18/2022		
2,622,100		
2,622,100		
12/03/2020		
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5,239,100		
12/05/2019		
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11/17/2015		
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11/19/2014		
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8,750,000		
8/29/2024		
10:04 am		
Print Date / Time		
8/29/2024		
10:04 am		

SALES INFORMATION

[illegible]

BUILDING PERMITS

[illegible]

LAND SECTION (937)

LUC	LUC Desc	Air %	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Pric	Adj Pric	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt 2 LUC	%	Spec L.V.	Juris	L. Ft.	Assessed Notes
937	TAX TIT IMP		1	174,240		SF	SITE	1	010.2	2.45	CV	1	1	R	-60	E	-40				426,500			0	1	426,500	
937	TAX TIT IMP		1	25,336		AC	EXCESS	1	030,000	11,288.55	CV	1	1	S	-50						285,500			0	1	285,500	
Total AC/HA				29.34		Total SF/SM		1,277,876.16	Parcel LUC937 - TAX TIT IMP			P. NBC Desc COMM VG			Total						712,000			0		Tot	712,000

